

**COUNTY OF YORK, VIRGINIA**  
Discretely Presented Component Unit - School Board  
Schedule of Revenues, Expenditures and Changes in Fund Balances -  
Budget and Actual (Non-GAAP Basis)  
Year Ended June 30, 2000

	<b>School Operating</b>			<b>School Food Service</b>		
	<b><u>Revised budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance favorable (unfavorable)</u></b>	<b><u>Revised budget</u></b>	<b><u>Actual</u></b>	<b><u>Variance favorable (unfavorable)</u></b>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 35,260,983	\$ 34,874,235	\$ (386,748)	\$ 50,000	\$ 47,584	\$ (2,416)
From the Federal government	7,440,222	8,182,836	742,614	691,000	691,770	770
Revenues from use of money and property	271,247	373,131	101,884	16,000	32,171	16,171
Charges for services	665,845	568,937	(96,908)	1,865,782	1,633,450	(232,332)
Miscellaneous	<u>100,000</u>	<u>191,734</u>	<u>91,734</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues	<u>43,738,297</u>	<u>44,190,873</u>	<u>452,576</u>	<u>2,622,782</u>	<u>2,404,975</u>	<u>(217,807)</u>
Expenditures:						
Current - education	70,012,014	66,599,055	3,412,959	2,623,480	2,311,130	312,350
Capital projects	-	-	-	-	-	-
Debt service:						
Principal retirement	97,000	97,000	-	-	-	-
Interest and fiscal charges	<u>38,967</u>	<u>38,967</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>70,147,981</u>	<u>66,735,022</u>	<u>3,412,959</u>	<u>2,623,480</u>	<u>2,311,130</u>	<u>312,350</u>
Other financing sources (uses):						
Transfers in from primary government	25,225,802	25,225,802	-	-	-	-
Transfers out to primary government	<u>(1,436,024)</u>	<u>(2,718,753)</u>	<u>(1,282,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net other financing sources	<u>23,789,778</u>	<u>22,507,049</u>	<u>(1,282,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues and other financing sources over (under) expenditures	(2,619,906)	(37,100)	2,582,806	(698)	93,845	94,543
Fund balances, beginning of year	<u>3,152,345</u>	<u>3,152,345</u>	<u>-</u>	<u>583,775</u>	<u>583,775</u>	<u>-</u>
Fund balances, end of year	<u>\$ 532,439</u>	<u>\$ 3,115,245</u>	<u>\$ 2,582,806</u>	<u>\$ 583,077</u>	<u>\$ 677,620</u>	<u>\$ 94,543</u>

	<u>School Construction</u>			<u>Totals</u>		
	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>Revised budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Revenues:						
Intergovernmental revenues:						
From the Commonwealth of Virginia	\$ 2,075,210	\$ 1,860,150	\$ (215,060)	\$ 37,386,193	\$ 36,781,969	\$ (604,224)
From the Federal government	652,208	652,208	-	8,783,430	9,526,814	743,384
Revenues from use of money and property	10,000	351,469	341,469	297,247	756,771	459,524
Charges for services	-	-	-	2,531,627	2,202,387	(329,240)
Miscellaneous	-	325	325	100,000	192,059	92,059
Total revenues	<u>2,737,418</u>	<u>2,864,152</u>	<u>126,734</u>	<u>49,098,497</u>	<u>49,460,000</u>	<u>361,503</u>
Expenditures:						
Current - education	-	-	-	72,635,494	68,910,185	3,725,309
Capital projects	12,641,803	8,148,945	4,492,858	12,641,803	8,148,945	4,492,858
Debt service:						
Principal retirement	-	-	-	97,000	97,000	-
Interest and fiscal charges	-	-	-	38,967	38,967	-
Total expenditures	<u>12,641,803</u>	<u>8,148,945</u>	<u>4,492,858</u>	<u>85,413,264</u>	<u>77,195,097</u>	<u>8,218,167</u>
Other financing sources (uses):						
Transfers in from primary government	5,542,358	5,542,358	-	30,768,160	30,768,160	-
Transfers out to primary government	-	-	-	(1,436,024)	(2,718,753)	(1,282,729)
Net other financing sources	<u>5,542,358</u>	<u>5,542,358</u>	<u>-</u>	<u>29,332,136</u>	<u>28,049,407</u>	<u>(1,282,729)</u>
Revenues and other financing sources over (under) expenditures	(4,362,027)	257,565	4,619,592	(6,982,631)	314,310	7,296,941
Fund balances, beginning of year	<u>4,981,497</u>	<u>4,981,497</u>	<u>-</u>	<u>8,717,617</u>	<u>8,717,617</u>	<u>-</u>
Fund balances, end of year	<u>\$ 619,470</u>	<u>\$ 5,239,062</u>	<u>\$ 4,619,592</u>	<u>\$ 1,734,986</u>	<u>\$ 9,031,927</u>	<u>\$ 7,296,941</u>